

Amendment No. 65 to HB0534

Mitchell
Signature of Sponsor

AMEND Senate Bill No. 1221

House Bill No. 534*

by adding the following new section immediately preceding the effective date section:

Section _____. Tennessee Code Annotated, Title 67, Chapter 3, is amended by adding the following language as a new part:

67-3-1501. This part shall be known and may be cited as the "County Road Improvement Act."

67-3-1502. As used in this part, unless the context otherwise requires:

- (1) "County" means a county or metropolitan government; and
- (2) "Department" means the department of revenue.

67-3-1503.

(a) Beginning January 1, 2018, any county, by resolution of its county legislative body, is authorized to levy a tax on the sale of gasoline not to exceed six cents (6¢) per gallon, on the sale of diesel not to exceed ten cents (10¢) per gallon, or on the sale of both gasoline and diesel not to exceed the amount authorized for each.

(b) The tax levied shall be used for the purpose of building, maintaining, or improving roads and bridges in the county.

(c) The tax levied shall be in addition to all other taxes, whether levied in the form of excise, license, or privilege taxes, and shall be in addition to all other fees and taxes levied.

(d) The tax levied shall remain in effect on a perpetual basis unless the adopting resolution provides for a specific termination date or for a specific period of time during which the tax shall be in effect.

(e) The tax levied may be repealed by resolution of the county legislative body.

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67-3-1504.

(a) The department of revenue shall collect such tax concurrently with the collection of the state tax in the same manner as the state tax is collected.

(b) The department shall remit the proceeds of the tax to the county levying the tax, less a reasonable amount of percentage as determined by the department to cover the expenses of administration and collection. The percentage shall not be less than necessary to defray the state's expenses in administering, collecting, and remitting the county gasoline and diesel tax, as determined annually by the department and certified by the comptroller of the treasury.

(c) The county shall furnish a certified copy of the adopting resolution to the department of revenue.

(d) The department is authorized to promulgate rules to effectuate the purposes of this part.